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Theodore S. Seligson  
9214 Flynn Ct Apt 1 of 1  
Boca Raton, FL 33496

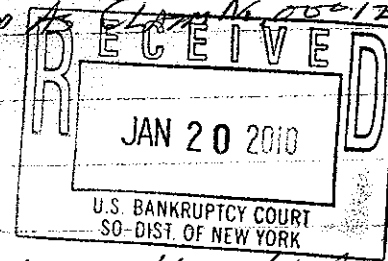
11/16/09

JUDGE BURTON R. LIFLAND

REFERENCE BANKRUPTCY CASE NO. 08-1789 (BRL)

BLM'S ACCOUNT NO. 12A456 DESIGNATED AS CLAIM NO. 000129;

AND ACCOUNT NO. 12R052



DEAR JUDGE BURTON R. LIFLAND:

I (THEODORE S. SELIGSON) AM WRITING TO YOU IN REFERENCE TO MR. IRVING H. PICARD'S NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM DATED OCTOBER 19, 2009 (COPY ATTACHED FOR YOUR RECORDS).

I OBJECT TO HIS DENIAL OF MY CLAIM.

I AM AN 89 YEAR OLD WORLD WAR II VETERAN AND SERVED FOR FOUR (4) YEARS FROM 1942 TO 1946 IN THE U. S. NAVY AS AN ENLISTED SEAMAN, AND THEN WAS COMMISSIONED AS AN ENSIGN, AND THEN ON ACTIVE DUTY WAS ALSO COMMISSIONED IN THE U. S. MERCHANT MARINE AS AN OFFICER 3<sup>RD</sup> MATE ALTHOUGH THE WAY UP TO CHIEF MATE (ANY OCEAN) AND SAW ACTION IN THE ATLANTIC WAR ZONE.

I INVESTED WITH MR. BERNARD L. MADOFF IN GOOD FAITH AND CHECKED THE STATEMENTS THAT HE SENT TO ME PERIODICALLY, AND THE FIGURES SEEMED CORRECT FROM THE NEWSPAPER'S FINANCIAL SECTION OF THE PRICES THAT THE STATEMENTS SHOWED OF HIS SALES AND PURCHASES OF SECURITIES, AND SINCE IT WAS PRINTED THEREON THAT THESE INVESTMENTS WERE INSURED WITH THE "SECURITIES INVESTORS PROTECTION CORPORATION."

WHATEVER MONEY I WITHDREW, I PAID FEDERAL INCOME TAX ON. THIS IS ALMOST ALL THE MONEY THAT MY WIFE ROSE SELIGSON AND I HAVE, AND WE NEED THIS MONEY TO LIVE ON.

I WOULD GREATLY APPRECIATE YOUR COOPERATION TO RELEASE THIS MONEY TO US.

Sincerely Yours, Theodore S. Seligson